



PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (June 2004)

(Implements RCW 34.05.310)

Do **NOT** use for expedited rule making

Agency: Department of Revenue

Subject of possible rule making: WAC 458-20-179 Public utility tax; and
WAC 458-20-17901 Public utility tax—Energy conservation and cogeneration deductions.

Statutes authorizing the agency to adopt rules on this subject: RCW 82.32.300 and 82.01.060(2).

Reasons why rules on this subject may be needed and what they might accomplish:

Chapter 82.16 RCW imposes a public utility tax on the act or privilege of engaging in certain public service and transportation businesses within this state. This rule provides information about this tax, including who is liable for the tax and available exemptions and deductions. The Department is considering a revision to this rule to incorporate legislative changes made during 2004. The Department also anticipates incorporating relevant public utility deduction information from WAC 458-20-17901, which will then be repealed. A revised rule would provide expiration dates for exemptions, and be written in a user friendly style.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: None.

Process for developing new rule (check all that apply):

- ☐ Negotiated rule making
☐ Pilot rule making
☐ Agency study

X Other: Parties interested in this rule making may contact the individual listed below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

How interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication:

Written comments may be submitted by mail, e-mail, fax, or at the public meeting. Oral comments will be accepted at the public meeting. A preliminary discussion draft of a possible new or revised rule(s) is available upon request. Written comments on and/or requests for copies of the draft may be directed to: Gayle Carlson, Interpretations and Technical Advice Unit, P. O. Box 47453, Olympia, WA 98504-7453; phone: (360) 570-6126; e-mail: GayleC@dor.wa.gov; FAX (360) 586-5543.

Date and Location of Public Meeting:

Capitol Plaza Building
4th Floor Large Conference Room
1025 Union Avenue SE
Olympia, Washington

Date: August 24, 2005

Time: 9:30 am

Assistance for persons with disabilities: Contact Sandy Davis no later than 10 days before the hearing date TTY 1-800-451-7985 or (360) 725-7499.

Date

Name (type or print)

Alan R. Lynn

Signature

Title

Rules Coordinator

CODE REVISER USE ONLY

Filed: July 15, 2005

Time: 10:06 a.m.

WSR: 05-15-085

The above information was input by DOR.